In the Matter of the Petition

of

AFFIDAVIT OF MAILING

COTTONTAIL PLAZA, INC.

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

(representative of) the petitioner in the within proceeding,

John Had

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Michael J. Close, Esq.

as follows:

Dewey, Ballantine, Bushby, Palmer & Wood

140 Broadway

New York, New York 10005

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

Mulker

21st day of September , 1978.

In the Matter of the Petition

of

COTTONTAIL PLAZA, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Corporation Franchise

Taxes under Article(x) 9A of the

Tax Law for the Year(s) **Exercit(s)**

1971-1973

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of September , 1978, whe served the within Notice of Short Form Order by (correction) mail upon Cottontail Plaza, Inc.

(XEXPESEMENTALEXXX) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Cottontail Plaza, Inc.

as follows:

c/o John M. Friedman

1 Garden Road

Scarsdale, New York 10583

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

Sworn to before me this

21st day of September , 1978.

John Huh



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

September 21, 1978

TELEPHONE: (518)457-1723

Cottontail Plaza, Inc. c/o John M. Friedman l Garden Road Scarsdale, New York 10583

Dear Mr. Friedman:

Please take notice of the SHORT FORM ORDER of the State Tax Commission enclosed herewith.

Very truly yours,

Aloysius J. Mendza Assistant Director

Blogues & Hendy

Enclosure

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

IN THE MATTER OF THE PETITION OF

COTTONTAIL PLAZA, INC.

for Redetermination of a Deficiency of Corporation Franchise Tax under Article 9A of the Tax Law for the years 1971-1973

SHORT FORM ORDER

Petitioner's motion for a default decision upon the ground that the Law Bureau failed to file an answer within 60 days pursuant to Section 601.6(a) of the Rules of Practice is denied in view of the fact that the petition was filed on April 11, 1975, and the Rules of Practice in effect at that time made no mention of nor imposed any requirement that an answer to a petition be served.

Dated: Albany, New York

September 21, 1978

STATE TAX COMMISSION

RESIDENT

COMMISSIONER

COMMISSIONER